JUN 1.9 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

June 19, 2006

MICHAEL CHOI and AMIR KEYVANMANESH

Serial No.

10/647,520

Group Art Unit: 2837

Filed

August 25, 2003

Examiner: Edgardo San Martin

For

NOISE ATTENUATION DEVICE FOR A VEHICLE EXHAUST

SYSTEM

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

AMENDMENT

In response to the Office Action dated March 23, 2006, please amend the aboveidentified application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 7 of this paper.